

# Board of Revision

## Franklin County • Ohio

Mary Jo Kilroy  
Commissioner

Richard Cordray  
Treasurer

Joseph W. Testa  
Auditor

Victoria K. Anthony  
Clerk

TO: INCOME PRODUCING, COMMERCIAL OR INDUSTRIAL PROPERTY OWNERS  
FROM: FRANKLIN COUNTY BOARD OF REVISION  
RE: INSTRUCTIONS FOR COMPLETING AN APPEAL TO THE BOARD OF  
REVISION (DTE FORM NO.1. "COMPLAINT AS TO THE ASSESSMENT  
OF REAL PROPERTY.")  
THE BOARD HEARS COMPLAINTS ON THE CURRENT MARKET VALUE OF  
YOUR PROPERTY, NOT THE TAX DOLLARS YOU PAY.

- 1) Carefully read the instructions on the back of the appeal form. Please supply all information requested in these instructions. If the property was purchased after January 1, 2005, include a copy of the closing statement (3 pages), the purchase contract, and the deed with the appeal form.
- 2) Complete lines 1 through 14 on the front of the appeal form. The Ohio Supreme Court has ruled that a complaint must be dismissed if the form is not completed properly. **PLEASE TYPE OR PRINT ALL INFORMATION.**
- 3) Please supply information listed on back of the appeal form, if possible, when you file the appeal.
- 4) The appeal form must be signed in the presence of a Notary Public.
- 5) In compliance with the Ohio Supreme Court's decision in Sharon Village Ltd. v. Licking Cty. Bd. of Revision (1997), 78 Ohio St. 3d 479; if the owner of a property is an entity rather than an individual, the complaint form may need to be signed by an attorney. An additional signature should be added by a party who has personal knowledge and can verify the information contained on the complaint form. Any legal questions concerning this issue should be discussed with your personal attorney. An improperly filed complaint may result in a loss of your right to file a complaint for up to three years.
- 6) Return the appeal form, along with the additional information requested, to the Franklin County Board of Revision on or before **March 31, 2006**. If you mail your appeal, please do so early, and then contact the Board of Revision before March 31, 2006 to verify receipt of your appeal. You may also submit your complaint by facsimile to 614-462-6252.

You will be notified of your hearing date by Certified Mail. Please be sure the mailing address is a location at which certified mail can be delivered. Post office box numbers are not recommended.

It is also requested that any attorney, agent, and/or corporate officer include their telephone numbers on the appeal form.

In situations where the Clerk has granted a continuance, the party seeking the continuance must also inform all additional parties involved of the postponement.

In the event you are successful in reducing your property value, a refund of any overpayment of taxes collected based on the higher value will be refunded. To ensure the accuracy of all refunds, the Board of Revision requires a copy of the cancelled check(s) for each tax collection period under appeal. No refunds will be issued until this information is received on property that transferred during or after the tax year under appeal. Note: Taxes are collected one year in arrears.

To expedite a refund, we ask you to submit a copy of the cancelled check(s), front and back, that were made payable to the Franklin County Treasurer for the tax years under appeal. Please include all pertinent information such as district-parcel number, BOR number, address of the property, and a telephone number. All information should be sent to: Franklin County Board of Revision, Attn: Victoria K. Anthony, Clerk, 373 South High Street, 20<sup>th</sup> Floor, Columbus, Ohio 43215.

A complainant has the option of paying their real estate taxes based on the value stated in their complaint. This is known as a tender payment. The Board of Revision will calculate the tax and issue a corrected bill. To avoid being published in the delinquent tax list, the property owner **must** request the tender payment through the Board of Revision. If the owner is not successful at the Board of Revision, they will be required to pay the unpaid balance with interest.

If you have any questions regarding this information or the completion of the appeal form, please contact the Board of Revision at (614) 462-3913.

COMPLAINTS ACCEPTED AFTER DECEMBER TAX MAILING